



COUNTY OF SAN DIEGO
Great Government Through the General Management System – Quality, Timeliness, Value
DEPARTMENT OF HUMAN RESOURCES

CLASS SPECIFICATION

CLASSIFIED

ASSISTANT FINANCE AUDITOR
ASSOCIATE FINANCE AUDITOR
SENIOR FINANCE AUDITOR

Class No. 002551
Class No. 002552
Class No. 002553

■ CLASSIFICATION PURPOSE

To conduct financial, contract, and information system audits and studies of County departments, functions, and programs; to prepare reports with findings and recommendations; and to perform related work as required.

■ DISTINGUISHING CHARACTERISTICS

The professional Finance Auditor class series is allocated only to the Auditor and Controller Department. Finance Auditors are responsible for financial, operational, and compliance audits of County departments, special districts, and County contractors. The Finance Auditor series differs from the Performance Auditor series in that Finance Auditors are responsible for auditing finances and verifying accountability for various functions and programs within a department, whereas Performance Auditors are responsible for auditing processes associated with those functions and programs within a department.

Assistant Finance Auditor:

This is the entry-level class. Under immediate supervision, this class assists with financial, operational, contract, and information systems audits and studies of County departments, functions, and programs. As incumbents gain experience, they are given work of greater difficulty with less direct supervision.

Associate Finance Auditor:

This is the journey-level class. Under general supervision, this class is responsible for the more difficult and complex financial, operational, contract, and information systems audits and studies of County departments, functions, and programs.

Senior Finance Auditor:

This is the lead-level class. Under general direction of the Senior Auditor & Controller Manager, this class plans and leads difficult and complex financial, operational, contract, and information systems audits and studies of County departments, functions, and programs. This class differs from the next higher class, Senior Auditor & Controller Manager, in that the latter is responsible for multiple audit projects and activities.

■ FUNCTIONS

The examples of functions listed in the class specification(s) are representative but not necessarily exhaustive or descriptive of any one position in the class(es). Management is not precluded from assigning other related functions not listed herein if such functions are a logical assignment for the position.

Assistant Finance Auditor / Associate Finance Auditor

Essential Functions:

1. Audits finances related to functions and activities of county departments and programs to determine accountability and cost effectiveness.
2. Prepares work papers for all audit planning, testing, surveys, and environmental conditions affecting an audit.
3. Prepares written reports and makes recommendations to improve fiscal impact within the department.
4. Conducts oral and visual presentations.
5. Analyzes and reviews the internal controls of cost centers within a department.
6. Conducts field studies of programs or specific departmental functions.

7. Consults with accounting personnel on a variety of fiscal and operational matters.
8. Performs various advisory service activities, including the development of Audit Alerts, Special Advisory Reports (SAR), and Management Advisory Services (MAS).
9. Conducts office administrative tasks as assigned.
10. Provides internal and external training when requested.
11. Provides responsive, high quality service to County employees, representatives of outside agencies, and members of the public by providing accurate, complete, and up-to-date information in a courteous, efficient, and timely manner.

Senior Finance Auditor

Essential Functions:

All the functions listed above and

1. Leads a team of finance auditors on highly complex audits.
2. Provides technical guidance and training to subordinate auditors and staff.
3. Monitors audit progress and work paper production.
4. Plans and directs audit surveys.
5. Makes presentations of audit findings to executive management.
6. Controls audit budget of assigned projects.
7. Performs quality assurance of audits.
8. Follows up and tracks the status of audit recommendations.
9. Serves as a mentor to assigned staff.
10. Develops preliminary performance evaluations for staff being mentored.

■ KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of:

The following apply to all classes:

- Governmental Accepted Accounting Standards (G.A.A.S.) and Generally Accepted Accounting Principles (G.A.A.P.).
- Professional auditing standards recognized by the U.S. Comptroller General (U.S. General Accounting Office) and by the Institute of Internal Auditors.
- Program evaluation processes and methods.
- Management principles and practices applicable to government functions, programs, and processes.
- Fiscal improvement methodologies.
- Fiscal audit methodology.
- Project management and quality assurance techniques.
- County customer service objectives and strategies.
- The General Management System in principle and in practice.

Associate Finance Auditor / Senior Finance Auditor (in addition to the above):

- Policy/procedure formulation and implementation.

Skills and Abilities to:

The following apply to all classes:

- Communicate effectively, both orally and in writing, to present technical information to a wide variety of individuals and groups.
- Establish and maintain effective working relationships with departments, special districts, and independent agencies.
- Interpret and apply legal and administrative codes to audit matters.
- Prepare clear and concise reports for executive management, public officials, investigative bodies, and the general public.

- Establish effective working relationships with management, employees, employee representatives, and the public representing diverse cultures and backgrounds.
- Treat County employees, representatives of outside agencies, and members of the public with courtesy and respect.
- Assess the customer's immediate needs and ensure customer's receipt of needed services through personal service or referral.
- Exercise appropriate judgment in answering questions and releasing information; analyze and project consequences of decisions and/or recommendations.

Senior Finance Auditor (in addition to the above):

- Lead highly complex auditing projects.
- Plan, direct, and coordinate multiple audit projects.
- Provide technical guidance and training to others.
- Manage timelines for specific projects.
- Conduct performance evaluations.
- Train and develop employees.

■ EDUCATION/EXPERIENCE

Education, training, and/or experience that demonstrate possession of the knowledge, skills and abilities listed above. Examples of qualifying education/experience are: a bachelor's degree in accounting, finance, business administration, or a closely related field, AND

Assistant Finance Auditor:

1. One (1) year of financial, contract, or information systems audit experience.

Associate Finance Auditor:

1. One (1) year of experience as an Assistant Finance Auditor with the County of San Diego, OR
2. Two (2) years of financial, contract, or information systems audit experience.

Senior Finance Auditor:

1. Two (2) years of experience as an Associate Finance Auditor with the County of San Diego, OR
2. Four (4) years of financial, contract, or information systems audit experience.

Note: Additional years of experience as described above may substitute for the education requirement on a year-for-year basis; OR, completion of appropriate course work from an accredited college or university may substitute for the experience requirement on a year-for-year basis. This applies to all the classes listed in this specification.

■ ESSENTIAL PHYSICAL CHARACTERISTICS

The physical characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of the classification(s). Reasonable accommodation may be made to enable an individual with qualified disabilities to perform the essential functions of a job, on a case-by-case basis.

Continuous upward and downward flexion of the neck. Frequent: sitting, repetitive use of hands to operate computers, printers and copiers. Occasional: walking, standing, bending and twisting of neck, bending and twisting of waist, squatting, simple grasping, reaching above and below shoulder level, and lifting and carrying files weighing up to 10 pounds.

■ SPECIAL NOTES, LICENSES, OR REQUIREMENTS

License

A valid California class C driver's license, which must be maintained throughout employment in this class, is required at time of appointment, or the ability to arrange necessary and timely transportation for field travel. Employees in this class may be required to use their own vehicle, subject to mileage reimbursement.

Certification/Registration

Possession of a Certified Public Accountant (C.P.A.), Certified Internal Auditor (C.I.A.), Certified Management Accountant (C.M.A.), Certified Financial Manager (C.F.M.), or Certified Information Systems Auditor (C.I.S.A.) certificate is desirable.

Working Conditions

Office environment; exposure to computer screens and other basic office equipment.

Background Investigation

Must have a reputation for honesty and trustworthiness. Misdemeanor and/or felony convictions may be disqualifying depending on type, number, severity, and recency. Prior to appointment, candidates will be subject to a background investigation.

Probationary Period

Incumbents appointed to permanent positions in these classes shall serve a probationary period of 12 months (Civil Service Rule 4.2.5).

New: October 24, 1997

Revised: May 15, 2001

Reviewed: Spring 2003

Revised: June 8, 2004

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Union Code: CE
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Union Code: CEM

Variable Entry: Y
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